

FY2015 Budget Amendment Items December 31, 2014

Division	#	Account	Expense	Adjust	Description	Source		Source	
						Account	Source Account Title		Adjustment
General Fund									
A	City Council	104111	613201	Utah Retirement Systems	5,000	URS Rate Increase	381008	Fund Balance	5,000
B	Streets	104413	631003	Insurance Fees	10,000	Increase for 18 Mo. Premiums for Bridges	381008	Fund Balance	10,000
C	Transfers	104810	691004	Transfers to Other Funds	50,000	City Hall Roof Replace&er Aside - Transfer to Capital Projects Func	381008	Fund Balance	50,000
Y	Buildings	104161	631006	Other Professional Fees	30,000	Energy Performance Contract	381008	Fund Balance	30,000
D	Transfers	104810	691004	Transfers to Other Funds	45,000	Purchase New Van- Transfer to Fleet Fund	381008	Fund Balance	45,000
E	Patrol	104212	611201	Overtime	7,375	ICAC Grant	334001	State Grants	7,375
			621301	Training	2,125		334001	State Grants	2,125
			674001	Equipment	2,000		334001	State Grants	2,000
			661001	Miscellaneous Supplies	1,500		334001	State Grants	1,500
F	Patrol	104212	674001	Equipment	3,500	SAFG Grant	334001	State Grants	3,500
G	Patrol	104212	674001	Equipment	8,309	JAG Grant	334001	State Grants	8,309
H	Patrol	104212	674001	Equipment	2,200	Bullet Proof Vest Grant-bringing total to \$4,600	334001	State Grants	2,200
I	Aquatic Center	104565	645002	Donation Revenue	14,000	Donation Revenue	369003	Donation Revenue	14,000
J	CDBG	104632	693001	Pass Through	10,500	Analysis of Impediments	693001	Pass Through - CDBG Admin	10,500
			693001	Pass Through	13,520	CDBG 5 Year Consolidated Plan Update	693001	Pass Through - CDBG Admin	13,520
K	Buildings	104161	631006	Other Professional Fees	4,200	Fix Baseball, Soccer & Skate Park Lighting	631006	Other Profess. Fees- Reallocation of Acct	4,200
L	Parks	104521	631006	Other Professional Fees	3,200	Fix Baseball, Soccer & Skate Park Lighting	631006	Other Profess. Fees- Reallocation of Acct	3,200
M	Comm. Services Admin.	104511	645001	Special Dept Allowance	5,000	Clearfield Foundation for Arts, Parks & Recreation-Seed Money	645001	Special Dept Allow.-Reallocation of Acct	5,000
		Total New Use of Fund Balance Items		140,000					
		Total New Revenue Source Items		65,029					
		Total Reallocation of Current Budget Items		12,400					
		Total General Fund Amendments		217,429					

**Draft Historical Revenues, Expenditures, & Change in Balance
General Fund**

	Actual FY 2013	Actual FY 2014	Budget FY 2015	Draft Actual Dec 31, 2014
Revenues	\$ 13,559,402	\$ 13,598,155	\$ 13,274,335	\$ 6,895,613
Sale of Fixed Assets	8,057	43,655	-	1,966
Transfers In	1,135,200	1,226,656	1,260,058	114,509
Total Resources	<u>\$ 14,702,659</u>	<u>\$ 14,868,466</u>	<u>\$ 14,534,393</u>	<u>\$ 7,012,087</u>
Expenditures	\$ 13,565,682	\$ 13,815,425	\$ 14,371,073	\$ 6,416,827
Transfers Out	1,183,544	1,030,057	1,742,355	1,232,727
Total Appropriations	<u>\$ 14,749,226</u>	<u>\$ 14,845,482</u>	<u>\$ 16,113,428</u>	<u>\$ 7,649,554</u>
Net Change in Balance	\$ (46,567)	\$ 22,984	\$ (1,579,035)	\$ (637,467)
Fund Balance - beginning	6,745,927	6,699,360	6,722,344	6,722,344
Fund Balance - end of year	\$ 6,699,360	\$ 6,722,344	\$ 5,143,309	\$ 6,084,877
Unrestricted Portion of Balance	\$ 5,128,757	\$ 5,143,488	\$ 3,564,453	\$ 4,506,021
Unrstrctd % of total revenue*	37.8%	37.7%	26.9%	33.9%

**This is suppose to be below 25%. The FY15 Budget would have had it below but the beginning unrestricted fund balance came in higher than projected*

Clearfield City Revenues

Dec 50% of Fiscal Year

Account Title	YTD Dec FY13	YTD Dec FY14 <i>a</i>	YTD Dec FY15 <i>b</i>	Variance Previous Yr <i>b-a</i>	FY15 Rev Budget <i>c</i>	YTD % of Budget <i>b/c</i>
General Fund - 10						
CURRENT GENERAL PROPERTY	\$ 989,801	\$ 1,015,306	\$ 1,053,376	\$ 38,070	\$ 1,184,418	89%
VEHICLE VALUE BASED TAX	61,377	58,039	62,797	4,759	148,500	42%
DELINQUENT TAXES PRIOR YR	15,296	(1,331)	18,354	19,685	60,000	31%
GENERAL SALES & USE TAXES	1,783,169	1,814,156	1,859,816	45,660	3,504,382	53%
ENERGY USE TAX	1,091,639	1,081,023	1,135,006	53,983	2,275,000	50%
CATV FRANCHISE TAXES	62,559	32,329	62,201	29,872	130,000	48%
UTILITY FRANCHISE TAXES	191,555	193,765	206,057	12,292	370,000	56%
MUNI TELECOM LICENSE TAX	207,360	208,519	179,395	(29,124)	429,000	42%
TRANSIENT ROOM TAX	3,253	3,823	3,017	(805)	5,600	54%
BUSINESS LICENSES	70,382	74,829	79,061	4,232	108,000	73%
LANDLORD REGISTRATION	36,405	39,478	38,956	(522)	56,000	70%
SIGN PERMITS	682	575	1,700	1,125	1,500	113%
BUILDING PERMITS	31,622	49,546	74,725	25,180	115,000	65%
ELECTRICAL, PLUMBING & GAS	6,444	9,085	15,177	6,091	16,000	95%
EXCAVATION PERMITS	1,143	780	1,140	360	1,600	71%
DEMOLITION PERMITS	150	-	300	300	400	75%
INSPECTION FEES	588	1,269	1,340	71	2,000	67%
CEMETERY & BURIAL PERMITS	7,100	8,825	6,647	(2,178)	19,000	35%
GENERAL FEDERAL GRANTS	97,954	34,614	3,072	(31,543)	2,400	128%
CDBG GRANT REVENUE	12,187	71,660	11,405	(60,255)	228,652	5%
STATE GRANTS	44,752	-	-	-	20,000	0%
CLASS "C" ROADS	368,693	391,353	388,297	(3,056)	808,000	48%
LIQUOR FUND ALLOTMENT	39,851	38,702	36,082	(2,620)	40,000	90%
ZONING & SUBDIVISION	10,687	10,575	19,419	8,844	20,000	97%
PLAN CHECKING FEE	4,834	6,408	14,725	8,317	14,000	105%
SPECIAL POLICE SERVICES	4,994	6,500	6,617	117	10,500	63%
DAVIS SD POLICE PROTECTIO	-	-	-	-	64,000	0%
DUI/SEATBELT (OVERTIME RE	9,837	10,356	12,308	1,952	18,000	68%
E-911 SERVICE FEES	98,536	103,165	100,029	(3,136)	205,000	49%
DISPATCH SERVICES	42,504	42,504	42,504	-	85,000	50%
METRO NARCOTICS OVT	-	-	2,230	2,230	3,000	74%
MIDA REVENUE	-	-	11,016	11,016	-	#DIV/0!
AQUATIC CENTER	573,666	518,144	494,769	(23,375)	1,270,000	39%
RECREATION	146,052	143,147	134,129	(9,018)	353,051	38%
CEMETERY PLOTS	3,290	3,900	3,384	(516)	10,000	34%
FIRE DISTRICT BILLING	-	1,331	1,250	(81)	2,000	63%
FINES/FORFEITURES	376,914	308,134	235,050	(73,084)	700,000	34%
CODE ENFORCEMENT FINES	1,520	2,360	1,570	(790)	3,200	49%
FEES/COSTS/CONTEMPT	12,025	12,315	82,481	70,166	17,500	471%
COURT SECURITY FEES	12,307	12,565	10,087	(2,479)	24,000	42%
INTEREST EARNINGS	7,018	13,254	6,558	(6,696)	22,000	30%

Clearfield City Revenues

Dec 50% of Fiscal Year

Account Title	YTD Dec FY13	YTD Dec FY14	YTD Dec FY15	Variance Previous Yr	FY15 Rev Budget	YTD % of Budget
		<i>a</i>	<i>b</i>	<i>b-a</i>	<i>c</i>	<i>b/c</i>
COMMUNITY SERVICE RENTALS	40,965	35,636	30,366	(5,270)	80,000	38%
SALE OF FIXED ASSETS G/L	7,301	4,204	1,966	(2,238)		#DIV/0!
MISC REVENUES	152,188	24,556	12,298	(12,258)	14,282	86%
DONATION REVENUE	9,548	115,493	15,160	(100,333)	4,500	337%
RETURN CHECK FEES	620	560	660	100	1,450	46%
CLAIMS AND DAMAGES	5,613	4,213	9,594	5,382	15,000	64%
COMMERCIAL FIRE PROTECT	50,373	51,479	52,215	735	101,000	52%
EF(S) OVERHEAD ALLOC	338,915	356,445	356,445	-	709,000	50%
General Fund Rev Totals	\$ 7,034,360	\$ 6,916,803	\$ 6,897,579	\$ (19,224)	\$ 13,274,335	52%
TRNF CDRA SALES TAX BOND	-	-	-	-	821,179	0%
TRNF EF SALES TAX BOND	-	-	-	-	77,383	0%
TRNF FROM CDRA	54,963	114,510	114,509	(1)	361,496	32%
Total General Fund	\$ 7,089,323	\$ 7,031,312	\$ 7,012,087	\$ (19,225)	\$ 14,534,393	48%

Clearfield City Revenues

Dec 50% of Fiscal Year

Account Title	YTD Dec FY13	YTD Dec FY14	YTD Dec FY15	Variance Previous Yr	FY15 Rev Budget	YTD % of Budget
		<i>a</i>	<i>b</i>	<i>b-a</i>	<i>c</i>	<i>b/c</i>
CDRA - 20						
EDA#3 - ATK	-	-	-	-	1,229,917	0%
RDA #6	-	-	-	-	222,726	0%
RDA # 7	-	-	-	-	294,315	0%
RDA # 8	-	-	-	-	170,534	0%
RDA # 9	-	-	-	-	297,197	0%
RDA # 10	-	-	-	-	330,351	0%
INTEREST EARNINGS	12,049	10,535	10,284	(251)	20,000	51%
RENT REVENUES	25,546	36,160	20,627	(15,533)	67,891	30%
CDRA Fund	\$ 38,595	\$ 47,695	\$ 30,911	\$ (16,784)	\$ 2,632,931	1%
31						
CURRENT GENERAL PROPERTY	650,140	645,257	775,686	130,429	732,662	106%
TRNF FROM EF	151,544	-	-	-	360,864	0%
Improvement - 40						
PARK IMPACT FEES	10,236	30,847	63,153	32,306	20,000	316%
INTEREST EARNINGS	730	283	151	(132)	500	30%
45						
TRNF FROM GF	909,165	14,875	-	(14,875)	1,742,355	0%
FUND BAL. APPROPRIATION	66,815	907,163	-	(907,163)	5,000	0%

Clearfield City Revenues

Dec 50% of Fiscal Year

Account Title	YTD Dec FY13	YTD Dec FY14	YTD Dec FY15	Variance Previous Yr	FY15 Rev Budget	YTD % of Budget
		<i>a</i>	<i>b</i>	<i>b-a</i>	<i>c</i>	<i>b/c</i>
Utility Admin - 50						
INTEREST EARNINGS	3,999	2,161	2,100	(61)	7,753	27%
LATE FEES/PENALTY	66,011	65,927	65,958	31	128,000	52%
WATER SERVICE FEES	15,535	12,000	21,555	9,555	25,000	86%
TRNF FROM EF	34,682	24,251	4,237	(20,014)	113,748	4%
Utility Admin Fund	\$ 119,509	\$ 104,008	\$ 93,850	\$ (10,158)	\$ 273,001	34%
Water - 51						
WATER IMPACT FEES	49,686	122,310	120,394	(1,916)	130,000	93%
INTEREST EARNINGS	27,028	16,015	1,052	(14,963)	47,120	2%
WATER CHARGES	1,961,887	1,862,189	1,826,049	(36,141)	3,300,000	55%
WATER METER FEE/CONNECTIO	3,129	8,057	7,799	(258)	10,000	78%
FIRE HYDRANT RENTAL USE	1,265	772	16,237	15,466	1,500	1082%
FUND BAL. APPROPRIATION	298,976	385,995	-	(385,995)	953,000	0%
Water Fund	\$ 2,042,996	\$ 2,009,343	\$ 1,971,531	\$ (37,812)	\$ 3,488,620	57%
Sewer - 52						
SEWER IMPACT FEES	24,864	37,296	65,267	27,971	40,000	163%
INTEREST EARNINGS	13,580	5,387	595	(4,792)	15,857	4%
SEWER CHARGES	1,235,293	1,379,643	1,490,554	110,910	3,000,000	50%
FUND BAL. APPROPRIATION	389,543	486,719	-	(486,719)	625,000	0%
Sewer Fund	\$ 1,663,279	\$ 1,909,045	\$ 1,556,415	\$ (352,629)	\$ 3,680,857	42%
Storm Water - 53						
STORM SEWER IMPACT FEES	17,184	24,344	101,861	77,517	35,000	291%
INTEREST EARNINGS	6,593	5,803	486	(5,317)	14,835	3%
STORM SEWER CHARGES	425,248	438,189	459,166	20,978	883,018	52%
FUND BAL. APPROPRIATION	376,641	65,166	-	(65,166)	289,000	0%
Storm Fund	\$ 825,666	\$ 533,501	\$ 561,513	\$ 28,012	\$ 1,221,853	46%
Solid Waste - 54						
INTEREST EARNINGS	4,043	2,532	1,639	(894)	6,538	25%
GARBAGE CHARGES	614,533	620,383	625,732	5,350	1,240,000	50%
Solid Waste Fund	\$ 631,000	\$ 622,915	\$ 627,371	\$ 4,456	\$ 1,246,538	50%

Clearfield City Revenues

Dec 50% of Fiscal Year

Account Title	YTD Dec FY13	YTD Dec FY14	YTD Dec FY15	Variance Previous Yr	FY15 Rev Budget	YTD % of Budget
		<i>a</i>	<i>b</i>	<i>b-a</i>	<i>c</i>	<i>b/c</i>
Fleet Management - 61						
FLEET CHARGES FROM GF	57,511	58,361	57,911	(450)	116,723	50%
FLEET CHARGES FROM WATER	16,405	16,011	16,011	-	32,022	50%
FLEET CHARGES FROM SEWER	6,832	6,972	6,972	-	13,945	50%
FLEET CHARGES STORM SEWER	6,910	5,496	5,496	-	10,993	50%
FLEET CHARGES UTILITY ADM	1,507	1,697	1,697	-	1,697	100%
CONSUM. CHRGS FROM GF	110,941	114,400	97,259	(17,141)	271,600	36%
CONSUM. CHRGS FROM WATER	15,717	28,756	14,713	(14,043)	42,500	35%
CONSUM. CHRGS FROM SEWER	5,373	9,923	9,409	(515)	22,500	42%
CONSUM. CHRGS STORM SEWER	4,453	3,360	4,193	834	19,000	22%
CONSUM. CHRGS UTIL ADMIN	1,063	779	219	(560)	4,800	5%
CONSUM. CHRGS OUTSIDE SER	1,269	2,150	2,194	44	5,000	44%
VEHICLE REPLACEMENT GF	148,500	87,500	79,167	(8,333)	150,000	53%
VEHICLE REPLACEMENT WATER	31,880	31,332	31,332	-	62,665	50%
VEHICLE REPLACEMENT SEWER	24,719	21,522	21,522	-	43,045	50%
VEHICLE REPLACEMENT STORM	11,500	13,985	13,985	-	27,970	50%
VEHICLE REPLACEMENT UTIL	1,751	2,087	2,087	-	4,175	50%
SALE OF FIXED ASSETS G/L	11,650	-	-	-	46,259	0%
FUEL CHARGES	6,314	4,913	9,301	4,388	15,000	62%
Fleet Management Fund	\$ 464,295	\$ 409,246	\$ 373,471	\$ (35,776)	\$ 889,894	42%
Risk Management - 63						
RISK MGMT CHARGES - GF	105,925	102,169	106,979	4,810	221,838	48%
RISK MGMT CHARGES - WATER	13,703	14,444	15,764	1,320	28,887	55%
RISK MGMT CHARGES - SEWER	10,325	17,205	15,356	(1,849)	34,410	45%
RISK MGMT CHARGES - STORM	4,225	4,833	4,893	60	9,666	51%
RISK MGMT CHARGES - UTILI	1,275	1,463	1,483	20	2,926	51%
RISK MGMT CHARGES - FLEET	2,065	2,644	3,199	555	8,278	39%
RISK MGMT CHARGES - CDRA		193	401	208	386	104%
RISK MGMT CHARGES - GARBA		5,187	5,324	137	10,374	51%
Risk Management Fund	\$ 137,517	\$ 148,137	\$ 153,400	\$ 5,262	\$ 316,765	48%
Perpetual Cemetery - 70						
PERPETUAL CARE	3,400	3,450	4,261	811	9,000	47%
INTEREST EARNINGS	960	505	230	(275)	1,000	23%
Cemetery Fund	\$ 4,360	\$ 3,955	\$ 4,491	\$ 536	\$ 10,000	45%
Total	\$ 19,713,057	\$ 19,255,466	\$ 17,313,489	\$ (1,941,976)	\$ 40,500,564	43%

Clearfield City Expenditures

Dec 50% of Fiscal Year Complete

Account Title	YTD Dec FY13	YTD Dec FY14 <i>a</i>	YTD Dec FY15 <i>b</i>	Variance Previous Yr <i>b-a</i>	FY15 Budget <i>c</i>	YTD % of Budget <i>b/c</i>
General Fund - 10						
MAYOR & COUNCIL	\$ 92,058	\$ 82,873	\$ 106,133	\$ 23,260	\$ 234,994	45%
JUSTICE COURT	161,271	168,946	174,849	5,903	406,243	43%
CITY MANAGER	164,726	154,579	154,229	(351)	363,941	42%
CITY RECORDER	72,194	84,596	87,370	2,774	201,616	43%
LEGAL	113,215	115,752	116,478	726	276,231	42%
HUMAN RESOURCES	109,929	119,237	119,650	414	293,010	41%
INFORMATION TECHNOLOGIES	379,869	350,400	210,173	(140,228)	515,275	41%
FINANCE	249,387	265,318	207,785	(57,534)	445,749	47%
INTERDEPARTMENTAL SERVICE	479,075	427,463	393,962	(33,500)	1,007,261	39%
BUILDINGS & PLANTS	218,016	228,181	195,822	(32,359)	461,647	42%
ELECTIONS	-	20,058	5,815	(14,243)	5,800	100%
POLICE ADMIN	302,373	316,215	328,512	12,297	735,595	45%
PATROL & INVESTIGATIONS	1,302,296	1,226,729	1,089,801	(136,928)	2,790,408	39%
EMERGENCY SERVICES	10,713	9,764	10,840	1,076	46,870	23%
CODE ENFORCEMENT	44,302	36,985	49,163	12,179	127,119	39%
DISPATCH	232,876	229,615	252,241	22,625	584,477	43%
COMMUNICATIONS, E-911	65,147	22,072	32,591	10,519	68,096	48%
LIQUOR LAW ENFORCEMENT	25,525	42,994	21,816	(21,178)	90,970	24%
PUBLIC WORKS ADMIN	28,365	33,593	33,582	(10)	84,742	40%
ROADWAYS	404,861	365,589	376,181	10,592	684,928	55%
COMMUNITY SVCS ADMIN	103,267	135,959	137,585	1,626	306,422	45%
PARKS	324,232	346,152	262,102	(84,050)	603,192	43%
OPEN SPACE		65,995	66,863	868	205,497	33%
RECREATION	262,271	286,024	281,168	(4,856)	670,648	42%
AQUATICS CENTER	662,035	723,876	632,462	(91,414)	1,449,042	44%
CEMETERY	1,917	15,419	11,810	(3,609)	50,183	24%
CED ADMINISTRATION			36,348	36,348	116,682	31%
MARKETING/PR	100,608	109,083	83,137	(25,947)	118,016	70%
BUSINESS LICENSES	22,633	24,896	24,760	(136)	57,245	43%
CDBG	19,990	23,993	14,722	(9,271)	74,066	20%
PLANNING & ZONING	55,079	42,468	50,837	8,368	131,099	39%
INSPECTIONS	44,582	42,306	42,642	336	104,184	41%
PERMITS	23,210	25,915	25,905	(10)	59,654	43%
SALES TAX BOND	754,331	760,038	779,494	19,456	1,000,172	78%
General Fund Exp Totals	\$ 6,830,352	\$ 6,903,082	\$ 6,416,827	\$ (486,255)	\$ 14,371,073	45%
TRANSFERS TO OTHER FUNDS	959,165	14,875	1,232,727	1,217,852	1,742,355	71%

Clearfield City Expenditures

Dec 50% of Fiscal Year Complete

Account Title	YTD Dec FY13	YTD Dec FY14 <i>a</i>	YTD Dec FY15 <i>b</i>	Variance Previous Yr <i>b-a</i>	FY15 Budget <i>c</i>	YTD % of Budget <i>b/c</i>
CDRA - 20						
CED ADMINISTRATION	\$ 170,741	\$ 148,322	\$ 60,470	\$ (87,852)	\$ 158,896	38%
RDA #9	-	7,573	6,311	(1,262)	297,197	2%
RDA #6		6,006	5,005	(1,001)	177,194	3%
RDA #7	604	8,873	7,119	(1,754)	268,842	3%
RDA #8	8,441	10,205	5,417	(4,788)	170,534	3%
RDA #10	-	8,456	7,047	(1,409)	330,351	2%
EDA #1	141,187	-	-	-		
EDA #2		11,904	-	(11,904)	-	#DIV/0!
EDA #3	9,430	20,061	16,718	(3,344)	1,229,917	1%
CDRA Fund	\$ 330,402	\$ 221,400	\$ 108,086	\$ (113,313)	\$ 2,632,931	4%

GO Bond Debt Service - 31

GO SERIAL BOND	177,825	163,125	1,093,525	930,400	1,093,526	100%
GO Bond Debt Service Fund	\$ 177,825	\$ 163,125	\$ 1,093,525	\$ 930,400	\$ 1,093,526	100%

Park Capital Improvement - 40

CAPITAL IMPROVEMENTS PARK	84,092	50,000	-	(50,000)	20,500	0%
Park Capital Improvements	\$ 84,092	\$ 50,000	\$ -	\$ (50,000)	\$ 20,500	0%

Capital Improvement - 45

CAP PROJ - BUILDINGS	\$ -	\$ 25,860	\$ 92,710	\$ 66,850	\$ 174,000	53%
CAP PROJ - STREETS	211,780	550,921	1,232,727	681,806	1,419,000	87%
CAP PROJ - CDBG		57,853	-	(57,853)	154,355	0%
Capital Improvements Fund	\$ 211,780	\$ 687,151	\$ 1,325,437	\$ 655,804	\$ 1,747,355	76%

Clearfield City Expenditures

Dec 50% of Fiscal Year Complete

Account Title	YTD Dec FY13	YTD Dec FY14 <i>a</i>	YTD Dec FY15 <i>b</i>	Variance Previous Yr <i>b-a</i>	FY15 Budget <i>c</i>	YTD % of Budget <i>b/c</i>
Utility Admin - 50						
UTILITY ADMINISTRATION	\$ 75,007	\$ 76,957	\$ 84,463	\$ 7,507	\$ 191,461	44%
UTILITY METERS	44,030	35,901	10,954	(24,947)	81,540	13%
Utility Admin	\$ 119,037	\$ 112,857	\$ 95,417	\$ (24,947)	\$ 273,001	35%
Water - 51						
WATER DEPARTMENT	\$ 2,177,083	\$ 2,168,686	\$ 2,058,070	\$ (110,616)	\$ 3,488,620	59%
WATER CAPITAL PROJECTS	456,176	992,415	144,061	(848,354)	953,000	15%
Water Fund	\$ 2,633,259	\$ 3,161,101	\$ 2,202,131	\$ (958,970)	\$ 4,441,620	50%
Sewer - 52						
SEWER DEPARTMENT	\$ 1,177,329	\$ 1,260,645	\$ 1,342,709	\$ 82,064	\$ 3,055,857	44%
SEWER CAPITAL PROJECTS	751,290	467,677	39,606	(428,071)	625,000	6%
Sewer Fund	\$ 1,928,620	\$ 1,728,322	\$ 1,382,315	\$ (346,007)	\$ 3,680,857	38%
Storm Water - 53						
STORM WATER	\$ 415,900	\$ 416,080	\$ 413,737	\$ (2,344)	\$ 932,853	44%
STORM WATER CAPITAL PRJCT	731,003	74,055	53,487	(20,568)	289,000	19%
Strom Water Fund	\$ 1,146,903	\$ 490,136	\$ 467,224	\$ (22,912)	\$ 1,221,853	38%
Solid Waste - 54						
SOLID WASTE	559,856	514,120	473,553	(40,567)	1,246,538	38%
Solid Waste Fund	\$ 559,856	\$ 514,120	\$ 473,553	\$ (40,567)	\$ 1,246,538	38%
Fleet Management - 61						
FLEET MANAGEMENT	636,150	644,290	466,360	(177,929)	889,894	52%
Fleet Management Fund	\$ 636,150	\$ 644,290	\$ 466,360	\$ (177,929)	\$ 889,894	52%
Risk Management - 63						
ISF - RISK MANAGEMENT	243,978	126,065	130,776	4,711	316,765	41%
Risk Management Fund	\$ 243,978	\$ 126,065	\$ 130,776	\$ 4,711	\$ 316,765	41%
Perpetual Cemetery - 63						
PERPETUAL CEMETERY FUND	-	-	-	-	10,000	
Cemetery Fund	\$ -	\$ 2,783	\$ -	\$ -	\$ 10,000	
Total		\$ 14,804,430	\$ 14,161,652	\$ (629,985)	\$ 33,688,268	

Clearfield City Revenues

Dec 50% of Fiscal Year

Notes to explain why not the same as GL as of date

Account Title	YTD Dec FY15	Variance Previous Yr	FY15 Rev Budget	YTD % of Budget	
	<i>b</i>	<i>b-a</i>	<i>c</i>	<i>b/c</i>	
General Fund - 10					
CURRENT GENERAL PROPERTY	\$ 1,053,376	\$ 38,070	\$ 1,184,418	89%	* Estimate
VEHICLE VALUE BASED TAX	62,797	4,759	148,500	42%	* Estimate
DELINQUENT TAXES PRIOR YR	18,354	19,685	60,000	31%	* Estimate
GENERAL SALES & USE TAXES	1,859,816	45,660	3,504,382	53%	Added October Actuals, November & December Estimates
ENERGY USE TAX	1,135,006	53,983	2,275,000	50%	Dec not in GL at time of report
CATV FRANCHISE TAXES	62,201	29,872	130,000	48%	
UTILITY FRANCHISE TAXES	206,057	12,292	370,000	56%	Dec not in GL at time of report
MUNI TELECOM LICENSE TAX	179,395	(29,124)	429,000	42%	Added October Actuals, November & December Estimates
TRANSIENT ROOM TAX	3,017	(805)	5,600	54%	Dec not in GL at time of report, but added here
BUSINESS LICENSES	79,061	4,232	108,000	73%	
LANDLORD REGISTRATION	38,956	(522)	56,000	70%	
SIGN PERMITS	1,700	1,125	1,500	113%	
BUILDING PERMITS	74,725	25,180	115,000	65%	
ELECTRICAL, PLUMBING & GAS	15,177	6,091	16,000	95%	
EXCAVATION PERMITS	1,140	360	1,600	71%	
DEMOLITION PERMITS	300	300	400	75%	
INSPECTION FEES	1,340	71	2,000	67%	
CEMETERY & BURIAL PERMITS	6,647	(2,178)	19,000	35%	
GENERAL FEDERAL GRANTS	3,072	(31,543)	2,400	128%	EASY 321.61 & EMPG 2750 Dec not in GL at time of report
CDBG GRANT REVENUE	11,405	(60,255)	228,652	5%	
STATE GRANTS	-	-	20,000	0%	
CLASS "C" ROADS	388,297	(3,056)	808,000	48%	not in GL at time of report
LIQUOR FUND ALLOTMENT	36,082	(2,620)	40,000	90%	not in GL at time of report
ZONING & SUBDIVISION	19,419	8,844	20,000	97%	
PLAN CHECKING FEE	14,725	8,317	14,000	105%	
SPECIAL POLICE SERVICES	6,617	117	10,500	63%	
DAVIS SD POLICE PROTECTIO	-	-	64,000	0%	
DUI/SEATBELT (OVERTIME RE	12,308	1,952	18,000	68%	
E-911 SERVICE FEES	100,029	(3,136)	205,000	49%	Added October Actuals, November & December Estimates
DISPATCH SERVICES	42,504	-	85,000	50%	
METRO NARCOTICS OVT	2,230	2,230	3,000	74%	
MIDA REVENUE	11,016	11,016	-	#DIV/0!	
AQUATIC CENTER	494,769	(23,375)	1,270,000	39%	estimate based off history & actual received from Brian
RECREATION	134,129	(9,018)	353,051	38%	estimate based off history & actual received from Brian
CEMETERY PLOTS	3,384	(516)	10,000	34%	
FIRE DISTRICT BILLING	1,250	(81)	2,000	63%	
FINES/FORFEITURES	235,050	(73,084)	700,000	34%	
CODE ENFORCEMENT FINES	1,570	(790)	3,200	49%	
FEES/COSTS/CONTEMPT	82,481	70,166	17,500	471%	
COURT SECURITY FEES	10,087	(2,479)	24,000	42%	
INTEREST EARNINGS	6,558	(6,696)	22,000	30%	Estimated # Dec not in GL at time of report

Clearfield City Revenues

Dec 50% of Fiscal Year

Notes to explain why not the same as GL as of date

Account Title	YTD Dec FY15	Variance Previous Yr	FY15 Rev Budget	YTD % of Budget	
	<i>b</i>	<i>b-a</i>	<i>c</i>	<i>b/c</i>	
COMMUNITY SERVICE RENTALS	30,366	(5,270)	80,000	38%	estimate based off history & actual received from Brian
SALE OF FIXED ASSETS G/L	1,966	(2,238)		#DIV/0!	
MISC REVENUES	12,298	(12,258)	14,282	86%	added "one time misc revenue" in with this #
DONATION REVENUE	15,160	(100,333)	4,500	337%	
RETURN CHECK FEES	660	100	1,450	46%	
CLAIMS AND DAMAGES	9,594	5,382	15,000	64%	
COMMERCIAL FIRE PROTECT	52,215	735	101,000	52%	Dec not in GL at time of report, but added here
EF(S) OVERHEAD ALLOC	356,445	-	709,000	50%	Dec not in GL at time of report, but added here
General Fund Rev Totals	\$ 6,897,579	\$ (19,224)	\$ 13,274,335	52%	
TRNF CDRA SALES TAX BOND	-	-	821,179	0%	
TRNF EF SALES TAX BOND	-	-	77,383	0%	
TRNF FROM CDRA	114,509	(1)	361,496	32%	Dec not in GL at time of report, but added here
Total General Fund	\$ 7,012,087	\$ (19,225)	\$ 14,534,393	48%	

Clearfield City Revenues

Dec 50% of Fiscal Year

Notes to explain why not the same as GL as of date

Account Title	YTD Dec FY15 <i>b</i>	Variance Previous Yr <i>b-a</i>	FY15 Rev Budget <i>c</i>	YTD % of Budget <i>b/c</i>	
CDRA - 20					
EDA#3 - ATK	-	-	1,229,917	0%	
RDA #6	-	-	222,726	0%	
RDA # 7	-	-	294,315	0%	
RDA # 8	-	-	170,534	0%	
RDA # 9	-	-	297,197	0%	
RDA # 10	-	-	330,351	0%	
INTEREST EARNINGS	10,284	(251)	20,000	51%	Dec not in GL at time of report, but added here
RENT REVENUES	20,627	(15,533)	67,891	30%	Dec not in GL at time of report, but added here
CDRA Fund	\$ 30,911	\$ (16,784)	\$ 2,632,931	1%	
31					
CURRENT GENERAL PROPERTY	775,686	130,429	732,662	106%	
TRNF FROM EF	-	-	360,864	0%	
Improvement - 40					
PARK IMPACT FEES	63,153	32,306	20,000	316%	
INTEREST EARNINGS	151	(132)	500	30%	Dec not in GL at time of report, but added here
45					
TRNF FROM GF	-	(14,875)	1,742,355	0%	
FUND BAL. APPROPRIATION	-	(907,163)	5,000	0%	

Clearfield City Revenues

Dec 50% of Fiscal Year

Notes to explain why not the same as GL as of date

Account Title	YTD Dec FY15 <i>b</i>	Variance Previous Yr <i>b-a</i>	FY15 Rev Budget <i>c</i>	YTD % of Budget <i>b/c</i>	
Utility Admin - 50					
INTEREST EARNINGS	2,100	(61)	7,753	27%	Dec not in GL at time of report, but added here
LATE FEES/PENALTY	65,958	31	128,000	52%	Dec not in GL at time of report, but added here
WATER SERVICE FEES	21,555	9,555	25,000	86%	
TRNF FROM EF	4,237	(20,014)	113,748	4%	
Utility Admin Fund	\$ 93,850	\$ (10,158)	\$ 273,001	34%	
Water - 51					
WATER IMPACT FEES	120,394	(1,916)	130,000	93%	
INTEREST EARNINGS	1,052	(14,963)	47,120	2%	Dec not in GL at time of report, but added here
WATER CHARGES	1,826,049	(36,141)	3,300,000	55%	Dec not in GL at time of report, but added here
WATER METER FEE/CONNECTIO	7,799	(258)	10,000	78%	
FIRE HYDRANT RENTAL USE	16,237	15,466	1,500	1082%	
FUND BAL. APPROPRIATION	-	(385,995)	953,000	0%	
Water Fund	\$ 1,971,531	\$ (37,812)	\$ 3,488,620	57%	
Sewer - 52					
SEWER IMPACT FEES	65,267	27,971	40,000	163%	
INTEREST EARNINGS	595	(4,792)	15,857	4%	Dec not in GL at time of report, but added here
SEWER CHARGES	1,490,554	110,910	3,000,000	50%	Dec not in GL at time of report, but added here
FUND BAL. APPROPRIATION	-	(486,719)	625,000	0%	
Sewer Fund	\$ 1,556,415	\$ (352,629)	\$ 3,680,857	42%	
Storm Water - 53					
STORM SEWER IMPACT FEES	101,861	77,517	35,000	291%	
INTEREST EARNINGS	486	(5,317)	14,835	3%	Dec not in GL at time of report, but added here
STORM SEWER CHARGES	459,166	20,978	883,018	52%	
FUND BAL. APPROPRIATION	-	(65,166)	289,000	0%	
Storm Fund	\$ 561,513	\$ 28,012	\$ 1,221,853	46%	
Solid Waste - 54					
INTEREST EARNINGS	1,639	(894)	6,538	25%	Dec not in GL at time of report, but added here
GARBAGE CHARGES	625,732	5,350	1,240,000	50%	Dec not in GL at time of report, but added here
Solid Waste Fund	\$ 627,371	\$ 4,456	\$ 1,246,538	50%	

Clearfield City Revenues

Dec 50% of Fiscal Year

Notes to explain why not the same as GL as of date

Account Title	YTD Dec FY15	Variance Previous Yr	FY15 Rev Budget	YTD % of Budget	
	<i>b</i>	<i>b-a</i>	<i>c</i>	<i>b/c</i>	
Fleet Management - 61		-			
FLEET CHARGES FROM GF	57,911	(450)	116,723	50%	Dec not in GL at time of report, but added here
FLEET CHARGES FROM WATER	16,011	-	32,022	50%	Dec not in GL at time of report, but added here
FLEET CHARGES FROM SEWER	6,972	-	13,945	50%	Dec not in GL at time of report, but added here
FLEET CHARGES STORM SEWER	5,496	-	10,993	50%	Dec not in GL at time of report, but added here
FLEET CHARGES UTILITY ADM	1,697	-	1,697	100%	Dec not in GL at time of report, but added here
CONSUM. CHRGS FROM GF	97,259	(17,141)	271,600	36%	
CONSUM. CHRGS FROM WATER	14,713	(14,043)	42,500	35%	
CONSUM. CHRGS FROM SEWER	9,409	(515)	22,500	42%	
CONSUM. CHRGS STORM SEWER	4,193	834	19,000	22%	
CONSUM. CHRGS UTIL ADMIN	219	(560)	4,800	5%	
CONSUM. CHRGS OUTSIDE SER	2,194	44	5,000	44%	
VEHICLE REPLACEMENT GF	79,167	(8,333)	150,000	53%	Dec not in GL at time of report, but added here
VEHICLE REPLACEMENT WATER	31,332	-	62,665	50%	Dec not in GL at time of report, but added here
VEHICLE REPLACEMENT SEWER	21,522	-	43,045	50%	Dec not in GL at time of report, but added here
VEHICLE REPLACEMENT STORM	13,985	-	27,970	50%	Dec not in GL at time of report, but added here
VEHICLE REPLACEMENT UTIL	2,087	-	4,175	50%	Dec not in GL at time of report, but added here
SALE OF FIXED ASSETS G/L	-	-	46,259	0%	
FUEL CHARGES	9,301	4,388	15,000	62%	
Fleet Management Fund	\$ 373,471	\$ (35,776)	\$ 889,894	42%	
Risk Management - 63					
RISK MGMT CHARGES - GF	106,979	4,810	221,838	48%	Dec not in GL at time of report, but added here
RISK MGMT CHARGES - WATER	15,764	1,320	28,887	55%	Dec not in GL at time of report, but added here
RISK MGMT CHARGES - SEWER	15,356	(1,849)	34,410	45%	Dec not in GL at time of report, but added here
RISK MGMT CHARGES - STORM	4,893	60	9,666	51%	Dec not in GL at time of report, but added here
RISK MGMT CHARGES - UTILI	1,483	20	2,926	51%	Dec not in GL at time of report, but added here
RISK MGMT CHARGES - FLEET	3,199	555	8,278	39%	Dec not in GL at time of report, but added here
RISK MGMT CHARGES - CDRA	401	208	386	104%	Dec not in GL at time of report, but added here
RISK MGMT CHARGES - GARBA	5,324	137	10,374	51%	Dec not in GL at time of report, but added here
Risk Management Fund	\$ 153,400	\$ 5,262	\$ 316,765	48%	
Perpetual Cemetery - 70					
PERPETUAL CARE	4,261	811	9,000	47%	Est. Dec Plugged in
INTEREST EARNINGS	230	(275)	1,000	23%	
Cemetery Fund	\$ 4,491	\$ 536	\$ 10,000	45%	
Total	\$ 17,313,489	\$ (1,941,976)	\$ 40,500,564	43%	

Clearfield City Expenditures

Dec 50% of Fiscal Year Complete

Notes to explain why not the same as GL as of date

Account Title	YTD Dec FY15	Variance Previous Yr	FY15 Budget	YTD % of Budget	
	<i>b</i>	<i>b-a</i>	<i>c</i>	<i>b/c</i>	
General Fund - 10					
MAYOR & COUNCIL	\$ 106,133	\$ 23,260	\$ 234,994	45%	
JUSTICE COURT	174,849	5,903	406,243	43%	
CITY MANAGER	154,229	(351)	363,941	42%	
CITY RECORDER	87,370	2,774	201,616	43%	
LEGAL	116,478	726	276,231	42%	
HUMAN RESOURCES	119,650	414	293,010	41%	
INFORMATION TECHNOLOGIES	210,173	(140,228)	515,275	41%	
FINANCE	207,785	(57,534)	445,749	47%	
INTERDEPARTMENTAL SERVICE	393,962	(33,500)	1,007,261	39%	
BUILDINGS & PLANTS	195,822	(32,359)	461,647	42%	
ELECTIONS	5,815	(14,243)	5,800	100%	
POLICE ADMIN	328,512	12,297	735,595	45%	
PATROL & INVESTIGATIONS	1,089,801	(136,928)	2,790,408	39%	
EMERGENCY SERVICES	10,840	1,076	46,870	23%	
CODE ENFORCEMENT	49,163	12,179	127,119	39%	
DISPATCH	252,241	22,625	584,477	43%	
COMMUNICATIONS, E-911	32,591	10,519	68,096	48%	
LIQUOR LAW ENFORCEMENT	21,816	(21,178)	90,970	24%	
PUBLIC WORKS ADMIN	33,582	(10)	84,742	40%	
ROADWAYS	376,181	10,592	684,928	55%	
COMMUNITY SVCS ADMIN	137,585	1,626	306,422	45%	YTD # is very draft
PARKS	262,102	(84,050)	603,192	43%	
OPEN SPACE	66,863	868	205,497	33%	
RECREATION	281,168	(4,856)	670,648	42%	
AQUATICS CENTER	632,462	(91,414)	1,449,042	44%	
CEMETERY	11,810	(3,609)	50,183	24%	
CED ADMINISTRATION	36,348	36,348	116,682	31%	
MARKETING/PR	83,137	(25,947)	118,016	70%	
BUSINESS LICENSES	24,760	(136)	57,245	43%	
CDBG	14,722	(9,271)	74,066	20%	
PLANNING & ZONING	50,837	8,368	131,099	39%	
INSPECTIONS	42,642	336	104,184	41%	
PERMITS	25,905	(10)	59,654	43%	
SALES TAX BOND	779,494	19,456	1,000,172	78%	
General Fund Exp Totals	\$ 6,416,827	\$ (486,255)	\$ 14,371,073	45%	
TRANSFERS TO OTHER FUNDS	1,232,727	1,217,852	1,742,355	71%	Not in Dec GL yet but added here

Clearfield City Expenditures

Dec 50% of Fiscal Year Complete

Notes to explain why not the same as GL as of date

Account Title	YTD Dec FY15 <i>b</i>	Variance Previous Yr <i>b-a</i>	FY15 Budget <i>c</i>	YTD % of Budget <i>b/c</i>
CDRA - 20				
CED ADMINISTRATION	\$ 60,470	\$ (87,852)	\$ 158,896	38%
RDA #9	6,311	(1,262)	297,197	2%
RDA #6	5,005	(1,001)	177,194	3%
RDA #7	7,119	(1,754)	268,842	3%
RDA #8	5,417	(4,788)	170,534	3%
RDA #10	7,047	(1,409)	330,351	2%
EDA #1	-	-	-	-
EDA #2	-	(11,904)	-	#DIV/0!
EDA #3	16,718	(3,344)	1,229,917	1%
CDRA Fund	\$ 108,086	\$ (113,313)	\$ 2,632,931	4%
GO Bond Debt Service - 31				
GO SERIAL BOND	1,093,525	930,400	1,093,526	100%
GO Bond Debt Service Fund	\$ 1,093,525	\$ 930,400	\$ 1,093,526	100%
Park Capital Improvement - 40				
CAPITAL IMPROVEMENTS PARK	-	(50,000)	20,500	0%
Park Capital Improvements	\$ -	\$ (50,000)	\$ 20,500	0%
Capital Improvement - 45				
CAP PROJ - BUILDINGS	\$ 92,710	\$ 66,850	\$ 174,000	53%
CAP PROJ - STREETS	1,232,727	681,806	1,419,000	87%
CAP PROJ - CDBG	-	(57,853)	154,355	0%
Capital Improvements Fund	\$ 1,325,437	\$ 655,804	\$ 1,747,355	76%

Clearfield City Expenditures

Dec 50% of Fiscal Year Complete

Notes to explain why not the same as GL as of date

Account Title	YTD Dec FY15 <i>b</i>	Variance Previous Yr <i>b-a</i>	FY15 Budget <i>c</i>	YTD % of Budget <i>b/c</i>	
Utility Admin - 50					
UTILITY ADMINISTRATION	\$ 84,463	\$ 7,507	\$ 191,461	44%	
UTILITY METERS	10,954	(24,947)	81,540	13%	
Utility Admin	\$ 95,417	\$ (24,947)	\$ 273,001	35%	
Water - 51					
WATER DEPARTMENT	\$ 2,058,070	\$ (110,616)	\$ 3,488,620	59%	muni building rent, admin fee not posted yet, deprt added
WATER CAPITAL PROJECTS	144,061	(848,354)	953,000	15%	
Water Fund	\$ 2,202,131	\$ (958,970)	\$ 4,441,620	50%	
Sewer - 52					
SEWER DEPARTMENT	\$ 1,342,709	\$ 82,064	\$ 3,055,857	44%	
SEWER CAPITAL PROJECTS	39,606	(428,071)	625,000	6%	muni building rent, admin fee not posted yet, deprt added
Sewer Fund	\$ 1,382,315	\$ (346,007)	\$ 3,680,857	38%	
Storm Water - 53					
STORM WATER	\$ 413,737	\$ (2,344)	\$ 932,853	44%	muni building rent, admin fee not posted yet, deprt added
STORM WATER CAPITAL PRJCT	53,487	(20,568)	289,000	19%	
Strom Water Fund	\$ 467,224	\$ (22,912)	\$ 1,221,853	38%	
Solid Waste - 54					
SOLID WASTE	473,553	(40,567)	1,246,538	38%	muni building rent, admin fee not posted yet, deprt added
Solid Waste Fund	\$ 473,553	\$ (40,567)	\$ 1,246,538	38%	
Fleet Management - 61					
FLEET MANAGEMENT	466,360	(177,929)	889,894	52%	
Fleet Management Fund	\$ 466,360	\$ (177,929)	\$ 889,894	52%	
Risk Management - 63					
ISF - RISK MANAGEMENT	130,776	4,711	316,765	41%	
Risk Management Fund	\$ 130,776	\$ 4,711	\$ 316,765	41%	
Perpetual Cemetery - 63					
PERPETUAL CEMETERY FUND	-	-	10,000		
Cemetery Fund	\$ -	\$ -	\$ 10,000		
Total	\$ 14,161,652	\$ (629,985)	\$ 33,688,268		